



सत्यमेव जयते

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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV-B

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts

FINANCE DEPARTMENT

NOTIFICATION

No. 47/2023-State Tax

Sachivalaya, Gandhinagar, 19th October, 2023

GUJARAT GOODS AND SERVICES TAX ACT, 2017

No.(GHN-81)GST-2023/S. 148(49)GST Cell:- In exercise of the powers conferred by section 148 of the Gujarat Goods and Services Tax Act, 2017 (Guj. 25 of 2017), the Government of Gujarat, on the recommendations of the Goods and Services Tax Council, hereby makes the following amendments in the notification of the Government of Gujarat, Finance Department No. (GHN-61) GST-2023/S.148(45)GST Cell dated the 14th September, 2023 being Notification No. 30/2023-State Tax, namely:-

In the said notification, after the words “hereby notifies the following special procedure to be followed” the words and figures “with effect from 1st day of January, 2024” shall be inserted and shall be deemed to have been inserted with effect from the 31st July, 2023.

By order and in the name of the Governor of Gujarat,

YUVRAJSINH JADEJA,

Under Secretary to Government.

